

RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT

FOR YEAR ENDED DECEMBER 31, 2012

RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2012

TABLE OF CONTENTS

Page
Numbers

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1 Summary Statement of Receipts, Expenditures
and Unencumbered Cash 4-5

Notes to Financial Statement 6-14

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1 Summary of Expenditures – Actual and Budget 16

Schedule 2 Schedule of Receipts and Expenditures – Actual and Budget

General Fund

2-1 General Fund 17

Special Purpose Funds

2-2 Road and Bridge Fund 18

2-3 Special Bridge Fund 19

2-4 Special Road and Bridge Fund 20

2-5 Noxious Weed Fund 21

2-6 Health Fund 22

2-7 Parks and Recreation Fund 23

2-8 Special Alcohol Fund 24

2-9 4-H Building Maintenance Fund 25

2-10 Direct Election Expense Fund 26

2-11 Appraiser Fund 27

2-12 Ambulance Fund 28

RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2012

TABLE OF CONTENTS

2-13	Ambulance Special Equipment Fund.....	29
2-14	Emergency Telephone Service Fund.....	30
2-15	Employee Benefit Fund.....	31
2-16	Agricultural Extension Council Fund	32
2-17	Tourism and Convention Fund.....	33
2-18	Historical Society Fund.....	34
2-19	Mental Health Fund.....	35
2-20	Developmental Services Fund.....	36
2-21	Economic Development Fund.....	37
2-22	Service for the Elderly Fund	38
2-23	Free Fair Fund	39
2-24	Sheriff Drug Fund	40
2-25	Sheriff Concealed Carry Fund.....	41
2-26	Sheriff Offender Registry Fund	42
2-27	Gorham Fire District #1 General Fund	43
2-28	Gorham Fire District # 1 Special Equipment Fund.....	44
2-29	Lucas Fire District #2 General Fund.....	45
2-30	Lucas Fire District #2 Special Equipment Fund	46
2-31	Waldo-Paradise Fire District #3 General Fund	47
2-32	Waldo-Paradise Fire District #3 Special Equipment Fund	48
2-33	Dorrance Fire District #4 General Fund.....	49
2-34	Dorrance Fire District #4 No Fund Warrant Fund	50
2-35	Dorrance Fire District #4 Special Equipment Fund	51
2-36	Russell County Fire District #5 General Fund	52
2-37	Russell County Fire District #5 Special Equipment Fund	53
2-38	Special Machinery Fund.....	54
2-39	Landfill Closing Fund	55
2-40	Hospital Board Fund	56
2-41	District Court Fund.....	57
2-42	E-911 Cell Phone Tax Fund	58
2-43	Special Stray Fund	59
2-44	Russell County Convention and Visitors Bureau Fund	60
2-45	Russell County Citizens Review Board Fund.....	61
2-46	Capital Improvement Fund.....	62

RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2012

TABLE OF CONTENTS

Bond and Interest Fund

2-47	Bond and Interest Fund	63
------	------------------------------	----

Trust Fund

2-48	Oil and Gas Valuation Depletion Fund	64
------	--	----

Business Fund

2-49	Solid Waste Fund	65
------	------------------------	----

Schedule 3	Agency Funds	66
------------	--------------------	----

Schedule 4 Related Municipal Entity

4-1	Extension Council	67
4-2	Law Library	68
4-3	Free Fair Board.....	69
4-4	Bail Bond.....	70

GUDENKAUF & MALONE, INC.

Shareholder

Pamela Gudenkauf, CPA

Certified Public Accountants
639 Main Street, P.O. Box 631
Russell, Kansas 67665
(785) 483-6220, Fax (785) 483-6221
email: accountants@gmbinc.net

Shareholder

James Malone, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Russell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell County, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with the standards generally accepted in the United States of America, and the Kanas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also included evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by the Russell County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although no reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Russell County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Russell County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis of receipts, expenditures, and unencumbered cash balances (basis financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedules of regulatory basis receipts and expenditures-actual-related municipal entity, (Schedule 1,2,3 and 4 as listed in the table of contents) are presented for purpose of additional analysis and are not a required part of the 2012 basis financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note A.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedule 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated July 10, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedure, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note A.


Gudenkauf & Malone, Inc.

August 15, 2013

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2012

Statement 1
1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 3,484,931	\$ -	\$ 3,101,047	\$ 3,024,865	\$ 3,561,113	\$ 118,301	\$ 3,679,414
Special Purpose Funds:							
Road and Bridge Fund	215,893	-	2,501,213	2,485,748	231,358	28,697	260,055
Special Bridge	469,141	-	378,987	281,038	567,090	8,708	575,798
Special Road and Bridge	58,966	-	228,485	234,801	52,650	-	52,650
Noxious Weed	125,926	-	261,534	248,177	139,283	3,469	142,752
Health	52,231	-	237,200	276,711	12,720	6,252	18,972
Parks and Recreation	543	-	862	-	1,405	-	1,405
Special Alcohol	43,324	-	15,238	8,800	49,762	-	49,762
4-H Building Maintenance	205,799	-	83,961	73,830	215,930	200	216,130
Direct Election Expense	152,464	-	39,132	89,874	101,722	1,674	103,396
Appraiser	47,721	-	178,827	173,473	53,075	9,928	63,003
Ambulance							
General	28,428	-	1,009,220	810,624	227,024	34,402	261,426
Special Equipment	50,603	-	-	-	50,603	-	50,603
Emergency Telephone							
Service	2,403	-	45,033	34,770	12,666	-	12,666
Employee Benefit	1,707,757	-	2,406,518	1,745,777	2,368,498	-	2,368,498
Agricultural Extension							
Council	-	-	159,959	159,959	-	-	-
Tourism and Convention	-	-	52,167	52,167	-	-	-
Historical Society	-	-	57,610	57,428	182	-	182
Mental Health	-	-	48,863	48,863	-	-	-
Developmental Services	-	-	77,341	77,341	-	-	-
Economic Development	193,144	-	146,643	149,231	190,556	4,427	194,983
Service for Elderly	17,149	-	114,136	114,446	16,839	-	16,839
Free Fair	-	-	49,947	49,947	-	-	-
Sheriff Drug Fund	128,550	-	2,764	60,057	71,257	-	71,257
Sheriff Concealed Carry	5,120	-	1,333	-	6,453	-	6,453
Sheriff Offender Registry	2,499	-	1,020	-	3,519	-	3,519
Gorham Fire District #1							
General	58,118	-	73,917	93,465	38,570	546	39,116
Special Equipment	53,250	-	37,000	39,344	50,906	-	50,906
Lucas Fire District #2							
General	15,399	-	57,717	65,312	7,804	1,795	9,599
Special Equipment	74,546	-	8,000	28,544	54,002	28,044	82,046
Waldo-Paradise Fire							
District #3-General	167,342	-	109,882	122,942	154,282	1,268	155,550
Special Equipment	71,620	-	48,500	31,933	88,187	-	88,187
Dorrance Fire District #4							
General	61,627	-	57,508	84,157	34,978	8,236	43,214
No Fund Warrants	18	-	-	-	18	-	18
Special Equipment	163,293	-	25,000	-	188,293	-	188,293
Russell Co. Fire Dist #5							
General	73,532	-	106,819	132,620	47,731	311	48,042
Special Equipment	8,250	-	44,500	39,380	13,370	39,380	52,750

The notes to the financial statement are an integral part of this statement.

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - Continued
Regulatory Basis
For the Year Ended December 31, 2012

Statement 1
2 of 2

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds:							
Continued -							
Special Machinery	\$ 520,157	\$ -	\$ 375,000	\$ 281,054	\$ 614,103	\$ -	\$ 614,103
Landfill Closing	390,367	-	2,936	-	393,303	-	393,303
Hospital Board	-	-	685,122	681,793	3,329	-	3,329
District Court	60,258	-	697,216	704,573	52,901	-	52,901
E-911 Cell Phone Tax	51,674	-	4,357	24,091	31,940	-	31,940
Special Stray Fund	-	-	1,346	675	671	-	671
Convention and Visitors Bureau	131,057	-	76,022	57,985	149,094	2,835	151,929
Citizen Review Board	3,435	-	6,825	9,770	490	170	660
Bond and Interest Fund:							
Bond & Interest	1,874	-	-	-	1,874	-	1,874
Capital Project Fund:							
Capital Improvement	3,768,554	-	624,804	448,725	3,944,633	-	3,944,633
Trust Fund:							
Oil & Gas Valuation Depletion	-	-	564,182	-	564,182	-	564,182
Business Funds:							
Solid Waste	\$ 108,633	\$ -	\$ 429,916	\$ 481,424	\$ 57,125	\$ 2,228	\$ 59,353
Total Primary Government	\$ 12,775,596	-	15,235,609	13,585,714	14,425,491	300,871	14,726,362
Related Municipal Entities:							
Extension Council	45,406	-	204,515	196,066	53,855	87	53,942
Law Library	16,028	-	6,125	317	21,836	-	21,836
Free Fair Board	47,062	-	139,164	131,501	54,725	-	54,725
Bail Bond	8,510	-	-	-	8,510	-	8,510
Total Related Municipal Entities	117,006	-	349,804	327,884	138,926	87	139,013
Total Reporting Entity (Excluding Agency Funds)	\$ 12,892,602	\$ -	\$ 15,585,413	\$ 13,913,598	\$ 14,564,417	\$ 300,958	\$ 14,865,375
					Repurchase Agreements		\$ 4,409,727
					T-Bills		-
					Savings Account		1,620,537
					Checking Account		21,147,080
					Petty Cash		530
					Total Related Municipal Entities		75,778
					Total Cash		27,253,652
					Agency Funds per Statement 4		(12,388,277)
					Total Reporting Entity (Excluding Agency Funds)		\$ 14,865,375

The notes to the financial statement are an integral part of this statement.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Russell County is a municipal corporation governed by an elected three-member commission. The financial statement presents Russell County (the primary government) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

1. Extension Council. The Russell County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The county annually provides significant operating subsidies to the Council.
2. Law Library. The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is operated independent of the county's governing body.
3. Free Fair Board. The Free Fair Board comes together to provide a fair for the county.
4. Bail Bond. Bail Bonds is independent of the county. It was used to collect bail bonds and remit them to the state.
5. Russell Regional Hospital. The information for the Hospital is not included in the County's financials. The Hospital is audited by another auditor.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue resources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -CONTINUED

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or service (i.e. enterprise and internal service fund etc.)

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship fund, etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis of expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -CONTINUED

Reimbursements

Russell County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY -
CONTINUED

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

- Gorham Fire District #1 Special Equipment Fund
- Lucas Fire District #2 Special Equipment Fund
- Waldo-Paradise Fire District #3 Special Equipment Fund
- Dorrance Fire District #4 No Fund Warrant Fund
- Dorrance Fire District #4 Special Equipment Fund
- Russell County Fire #5 Special Equipment Fund
- Special Machinery Fund
- Landfill Closing Fund
- Ambulance Special Equipment Fund
- Free Fair Board Fund
- District Court Fund
- Bail Bond Fund
- Capital Improvement Fund
- Special Stray Fund
- Convention and Visitors Bureau
- Citizen Review Board

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Compliance with Kansas Statutes

Russell County is in violation of K.S.A. 79-2935, which states expenditures should not exceed budgeted limits. The county violated this statute in one fund, the Hospital Board. The Hospital Board was over budget by \$2,061.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE C – DEPOSIT AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk- deposits. Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" which required coverage is 50%. Russell County did not have any designated "peak periods" during 2012.

At December 31, 2012, the County of Russell's carrying amount of deposits was \$27,061,731 and the bank balance was \$27,936,208. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by 7 banks resulting in a concentration of credit risk. Of the bank balance \$1,700,970 was covered by federal depository insurance, \$26,235,238 was collateralized with securities held by the pledging financial institutions' agents in the County of Russell's name.

Custodial credit risk – investments For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE D – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Special Machinery	KSA 68-141g	\$375,000
Gorham Fire #1	Gorham Special Fire	KSA 19-119	37,000
Lucas Fire #2	Lucas Special Fire	KSA 19-119	8,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-119	48,500
Dorrance #4	Dorrance Special Fire	KSA 19-119	25,000
Russell County Fire 5	Russell Fire 5 Special Fire	KSA 19-119	44,500
General	Capital Improvement	KSA 19-120	440,000
Solid Waste	General	KSA 12-825d	280

NOTE E – DEFINED BENEFIT PENSION PLAN

Plan Description The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE F – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The county has a vacation policy which provides for forty hours of vacation after twelve months of employment and eighty hours of vacation after two through five years of service. One-hundred twenty hours of vacation are earned following five through ten years of service and eight additional hours are granted for each year of service beyond ten years not to exceed one-hundred sixty hours per year.

Employees of the county receive eight hours of sick leave for each month of service. Sick leave may be accumulated to a maximum of 1,440 hours. Upon death or retirement, an employee receives 50% of accumulated sick leave, not to exceed 480 hours, at their current wage rate.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Landfill Closure and Post-closure Cost

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred.

NOTE G- CLAIMS AND JUDGEMENTS

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE G- CLAIMS AND JUDGEMENTS – CONTINUED

expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the Count.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

NOTE H – FEDERAL NONCASH ASSISTANCE

The fair market value of the expenditures for the WIC program totaled \$30,493 for 2012. The Osborne County reimbursed \$30,493.

NOTE I - SUBSEQUENT EVENTS

In 2013 the County approved a three year neighborhood revitalization plan.

Management has evaluated the effects of the financial statement of subsequent events occurring through August 15, 2013, which is the date at which the financial statement was available to be issued.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2012

NOTE J- LONG-TERM DEBT

Changes in long-term liabilities for Russell County for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year
Capital Leases:								
General Obligation Hospital Bonds Series 2004	Various	Various	\$ 1,441,465	Various	\$ 921,911	\$ 149,971	\$ 284,228	\$ 787,654
Fire Truck Gorham Fire #1	Various	07/01/04	\$ 5,500,000	10/01/24	4,180,000	4,530,000	4,180,000	4,530,000
	3.89%	12/17/07	\$ 274,480		74,323	-	36,452	37,871
Total Bonded Indebtedness			\$ 7,215,945		5,375,114	4,679,971	4,500,680	5,355,525
Total Long Term Debt					\$ 5,375,114	\$ 4,679,971	\$ 4,500,680	\$ 5,355,525
Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:								
Principal:								
Capital Leases		2013	2014	2015	2016	2017	2018-2021	Total
General Obligation Hospital Bonds		207,273	214,014	220,982	70,619	17,468	57,299	787,655
Fire Truck- Gorham Fire #1		240,000	365,000	370,000	370,000	375,000	2,810,000	4,530,000
Total Principal		\$ 485,143	\$ 579,014	\$ 590,982	\$ 440,619	\$ 392,468	\$ 2,867,299	\$ 5,355,525
Interest:								
Capital Leases		27,079	20,338	13,371	6,165	3,633	5,638	76,224
General Obligation Hospital Bonds		81,182	57,963	56,138	53,918	51,143	214,555	514,899
Fire Truck- Gorham Fire #1		1,473	-	-	-	-	-	1,473
Total Interest		109,734	78,301	69,509	60,083	54,776	220,193	592,596
Total Principal and Interest		\$ 594,877	\$ 657,315	\$ 660,491	\$ 500,702	\$ 447,244	\$ 3,087,492	\$ 5,948,121

RUSSELL COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 1

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 5,400,780	\$ -	\$ 5,400,780	\$ 3,024,865	\$ (2,375,915)
Special Purpose Funds					
Road and Bridge	2,700,000	-	2,700,000	2,485,748	(214,252)
Special Bridge	640,000	-	640,000	281,038	(358,962)
Special Road and Bridge	280,416	-	280,416	234,801	(45,615)
Noxious Weed	358,600	-	358,600	248,177	(110,423)
Health	300,000	-	300,000	276,711	(23,289)
Parks and Recreation	1,524	-	1,524	-	(1,524)
Special Alcohol	53,235	-	53,235	8,800	(44,435)
4-H Building Maintenance	280,000	-	280,000	73,830	(206,170)
Direct Election Expense	166,500	-	166,500	89,874	(76,626)
Appraiser	219,350	-	219,350	173,473	(45,877)
Ambulance	1,675,530	-	1,675,530	810,624	(864,906)
Emergency Telephone	71,400	-	71,400	34,770	(36,630)
Employee Benefit	2,850,000	-	2,850,000	1,745,777	(1,104,223)
Agricultural Extension	160,000	-	160,000	159,959	(41)
Tourism and Convention	120,000	-	120,000	52,167	(67,833)
Historical Society	57,605	-	57,605	57,428	(177)
Mental Health	48,726	-	48,726	48,863	137 *
Developmental Services	77,235	-	77,235	77,341	106 *
Economic Development	125,000	25,000	150,000	149,231	(769)
Service for Elderly	131,704	-	131,704	114,446	(17,258)
Free Fair	50,000	-	50,000	49,947	(53)
Sheriff Drug Fund	261,452	-	261,452	60,057	(201,395)
Sheriff Concealed Carry	7,048	-	7,048	-	(7,048)
Sheriff Offender Registry	4,204	-	4,204	-	(4,204)
Gorham Fire District #1					
General	151,500	-	151,500	93,465	(58,035)
Lucas Fire District #2					
General	73,000	-	73,000	65,312	(7,688)
Waldo-Paradise Fire					
District #3-General	195,000	-	195,000	122,942	(72,058)
Dorrance Fire District #4					
General	100,000	-	100,000	84,157	(15,843)
Rs. Co. Fire 5					
General	178,000	-	178,000	132,620	(45,380)
Hospital Board	679,732	-	679,732	681,793	2,061
E-911 Cell Phone	73,406	-	73,406	24,091	(49,315)
Bond and Interest Fund:					
Bond and Interest	420,065	-	420,065	-	(420,065)
Business Funds:					
Solid waste	547,750	-	547,750	481,424	(66,326)
Total Primary Government Budget Funds	<u>\$ 18,458,762</u>	<u>\$ 25,000</u>	<u>\$ 18,483,762</u>	<u>\$ 11,943,731</u>	<u>\$ (6,540,031)</u>

* NOTE: Budget variance is not a statute violation.

RUSSELL COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-1

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 1,834,037	\$ 1,917,625	\$ 1,823,151	\$ 94,474
Intergovernmental Taxes	600,524	616,396	365,000	251,396
Intergovernmental Revenues	83,522	92,120	550,000	(457,880)
Use of Money and Property	227,283	207,008	115,000	92,008
Reimbursements	159,157	116,618	30,000	86,618
Miscellaneous	85,611	151,280	-	151,280
Total Cash Receipts	<u>2,990,134</u>	<u>3,101,047</u>	<u>\$ 2,883,151</u>	<u>\$ 217,896</u>
Expenditures				
County Commissioners	50,510	47,450	55,000	(7,550)
County Clerk	102,336	90,710	160,000	(69,290)
County Treasurer	124,816	127,306	130,000	(2,694)
County Attorney/County Counselor	89,130	91,786	162,000	(70,214)
Register of Deeds	85,197	83,460	65,880	17,580
Sheriff/Jail & Lake	976,579	1,026,503	1,025,000	1,503
Unified Court	64,963	70,515	86,900	(16,385)
Courthouse - General	453,258	457,290	1,007,000	(549,710)
Emergency Preparedness	39,811	70,657	-	70,657
Public Services	124,989	128,496	-	128,496
911 Emergency Service	263,444	269,186	370,000	(100,814)
Soil Conservation	25,000	25,000	25,000	-
District Coroner	3,982	12,163	-	12,163
County Counselor	1,935	5,231	-	5,231
GIS Mapping	82,430	76,368	140,000	(63,632)
Zoning Costs	3,289	2,129	-	2,129
Capital Imp. Transfer	880,000	440,000	440,000	-
Road Improvement	-	-	1,650,000	(1,650,000)
Miscellaneous	77,472	615	84,000	(83,385)
Total Expenditures	<u>3,449,141</u>	<u>3,024,865</u>	<u>\$ 5,400,780</u>	<u>\$(2,375,915)</u>
Receipts Over (Under) Expenditures	(459,007)	76,182		
Unencumbered Cash, Beginning	<u>3,943,938</u>	<u>3,484,931</u>		
Unencumbered Cash, Ending	<u>\$ 3,484,931</u>	<u>\$ 3,561,113</u>		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-2

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 1,765,443	\$ 1,844,009	\$ 1,879,673	\$ (35,664)
Intergovernmental Revenues	382,255	371,425	370,000	1,425
Collections	149,358	150,367	400,000	(249,633)
Transfer from Solid Waste	80,223	135,412	-	135,412
Miscellaneous	19,359	-	-	-
Total Cash Receipts	<u>2,396,638</u>	<u>2,501,213</u>	<u>\$ 2,649,673</u>	<u>\$ (148,460)</u>
Expenditures				
Transfer to Special Machinery	350,000	375,000	220,000	155,000
Personal Services	545,581	541,080	844,300	(303,220)
Contractual	48,735	93,953	330,500	(236,547)
Commodities	1,322,017	1,301,822	1,300,200	1,622
Capital Outlay	<u>73,740</u>	<u>173,893</u>	<u>5,000</u>	<u>168,893</u>
Total Expenditures	<u>2,340,073</u>	<u>2,485,748</u>	<u>\$ 2,700,000</u>	<u>\$ (214,252)</u>
Receipts (Under) Expenditures	56,565	15,465		
Unencumbered Cash, Beginning	<u>159,328</u>	<u>215,893</u>		
Unencumbered Cash, Ending	<u>\$ 215,893</u>	<u>\$ 231,358</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-3

		2012		Variance Over (Under)
	2011 Actual	Actual	Budget	
Cash Receipts				
Taxes	\$ 387,542	\$ 378,987	\$ 390,189	\$ (11,202)
Miscellaneous	8,781	-	-	-
Total Cash Receipts	<u>\$ 396,323</u>	<u>\$ 378,987</u>	<u>\$ 390,189</u>	<u>\$ (11,202)</u>
Expenditures				
Personal Services	233,091	234,227	-	234,227
Contractual	126,548	15,449	640,000	(624,551)
Commodities	1,501	31,362	-	31,362
Total Expenditures	<u>361,140</u>	<u>281,038</u>	<u>\$ 640,000</u>	<u>\$ (358,962)</u>
Receipts Over Expenditures	35,183	97,949		
Unencumbered Cash, Beginning	<u>433,958</u>	<u>469,141</u>		
Unencumbered Cash, Ending	<u>\$ 469,141</u>	<u>\$ 567,090</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL ROAD AND BRIDGE FUND
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-4

		2012		Variance Over (Under)
	2011 Actual	Actual	Budget	
Cash Receipts				
Taxes	\$ 208,675	\$ 228,485	\$ 230,416	\$ (1,931)
 Total Cash Receipts	 208,675	 228,485	 \$ 230,416	 \$ (1,931)
Expenditures				
Contractual	59,342	56,845	280,416	(223,571)
Commodities	137,099	177,956	-	177,956
 Total Expenditures	 196,441	 234,801	 \$ 280,416	 \$ (45,615)
 Receipts Over (Under) Expenditures	 12,234	 (6,316)		
 Unencumbered Cash, Beginning	 46,732	 58,966		
 Unencumbered Cash, Ending	 \$ 58,966	 \$ 52,650		

RUSSELL COUNTY, KANSAS
 NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-5

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 153,034	\$ 171,045	\$ 173,600	\$ (2,555)
Collections	69,050	89,889	110,000	(20,111)
Reimbursed Expenses	600	600	-	600
Miscellaneous	3,645	-	-	-
Total Cash Receipts	<u>226,329</u>	<u>261,534</u>	<u>\$ 283,600</u>	<u>\$ (22,066)</u>
Expenditures				
Personal Services	90,972	93,433	-	93,433
Contractual	13,333	10,828	358,600	(347,772)
Commodities	120,498	143,916	-	143,916
Total Expenditures	<u>224,803</u>	<u>248,177</u>	<u>\$ 358,600</u>	<u>\$ (110,423)</u>
Receipts Over (Under) Expenditures	1,526	13,357		
Unencumbered Cash, Beginning	<u>124,400</u>	<u>125,926</u>		
Unencumbered Cash, Ending	<u>\$ 125,926</u>	<u>\$ 139,283</u>		

RUSSELL COUNTY, KANSAS
 HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-6

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 106,977	\$ 122,053	\$ 124,000	\$ (1,947)
Misc	6,272	11,699	-	11,699
Collections	<u>167,303</u>	<u>103,448</u>	<u>176,000</u>	<u>(72,552)</u>
Total Cash Receipts	<u>280,552</u>	<u>237,200</u>	<u>\$ 300,000</u>	<u>\$ (62,800)</u>
Expenditures				
Personal Services	172,414	190,230	300,000	(109,770)
Contractual	51,441	48,673	-	48,673
Commodities	38,626	34,842	-	34,842
Capital Outlay	8,751	2,886	-	2,886
Family Planning	<u>30</u>	<u>80</u>	<u>-</u>	<u>80</u>
Total Expenditures	<u>271,262</u>	<u>276,711</u>	<u>\$ 300,000</u>	<u>\$ (23,289)</u>
Receipts Over (Under) Expenditures	9,290	(39,511)		
Unencumbered Cash, Beginning	<u>42,941</u>	<u>52,231</u>		
Unencumbered Cash, Ending	<u>\$ 52,231</u>	<u>\$ 12,720</u>		

RUSSELL COUNTY, KANSAS
 PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-7

		2012		Variance Over (Under)
	2011 Actual	Actual	Budget	
Cash Receipts				
Collections	\$ 18	\$ 862	\$ 500	\$ 362
Total Cash Receipts	<u>18</u>	<u>862</u>	<u>500</u>	<u>362</u>
Expenditures				
Contractual	-	-	\$ 1,524	\$ (1,524)
Receipts Over (Under) Expenditures	18	862		
Unencumbered Cash, Beginning	<u>525</u>	<u>543</u>		
Unencumbered Cash, Ending	<u>\$ 543</u>	<u>\$ 1,405</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL ALCOHOL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-8

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Intergovernmental Revenue	\$ 14,889	\$ 15,238	\$ 15,000	\$ 238
Expenditures				
Commodities	1,000	1,000	18,235	(17,235)
Contractual	7,800	7,800	35,000	(27,200)
Total Expenditures	8,800	8,800	\$ 53,235	\$ (44,435)
Receipts Over (Under) Expenditures	6,089	6,438		
Unencumbered Cash, Beginning	37,235	43,324		
Unencumbered Cash, Ending	\$ 43,324	\$ 49,762		

RUSSELL COUNTY, KANSAS
 4-H BUILDING MAINTENANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-9

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 88,698	\$ 78,686	\$ 79,641	\$ (955)
Rentals	<u>5,547</u>	<u>5,275</u>	<u>-</u>	<u>5,275</u>
Total Cash Receipts	<u>94,245</u>	<u>83,961</u>	<u>\$ 79,641</u>	<u>\$ 4,320</u>
Expenditures				
Contractual	89,423	72,897	280,000	(207,103)
Commodities	<u>9,553</u>	<u>933</u>	<u>-</u>	<u>933</u>
Total Expenditures	<u>98,976</u>	<u>73,830</u>	<u>\$ 280,000</u>	<u>\$ (206,170)</u>
Receipts Over Expenditures	(4,731)	10,131		
Unencumbered Cash, Beginning	<u>210,530</u>	<u>205,799</u>		
Unencumbered Cash, Ending	<u>\$ 205,799</u>	<u>\$ 215,930</u>		

RUSSELL COUNTY, KANSAS
 DIRECT ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-10

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Intergovernmental Revenue	\$ 52,982	\$ 33,974	\$ 32,350	\$ 1,624
Miscellaneous Income	<u>1,800</u>	<u>5,158</u>	<u>-</u>	<u>5,158</u>
Total Revenue	<u>\$ 54,782</u>	<u>\$ 39,132</u>	<u>\$ 32,350</u>	<u>\$ 6,782</u>
Expenditures				
Personal Services	29,124	44,062	-	44,062
Contractual	27,585	26,899	166,500	(139,601)
Commodities	<u>4,073</u>	<u>18,913</u>	<u>-</u>	<u>18,913</u>
Total Expenditures	<u>60,782</u>	<u>89,874</u>	<u>\$ 166,500</u>	<u>\$ (76,626)</u>
Receipts Over Expenditures	(6,000)	(50,742)		
Unencumbered Cash, Beginning	<u>158,464</u>	<u>152,464</u>		
Unencumbered Cash, Ending	<u>\$ 152,464</u>	<u>\$ 101,722</u>		

RUSSELL COUNTY, KANSAS
 APPRAISER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-11

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 156,298	\$ 177,921	\$ 181,015	\$ (3,094)
Miscellaneous	4,599	906	-	906
Reimbursements	590	-	-	-
Total Cash Receipts	<u>161,487</u>	<u>178,827</u>	<u>\$ 181,015</u>	<u>\$ (2,188)</u>
Expenditures				
Personal Services	140,344	138,630	184,350	(45,720)
Capital Outlay	-	-	35,000	(35,000)
Contractual	23,470	19,829	-	19,829
Commodities	7,754	15,014	-	15,014
Total Expenditures	<u>171,568</u>	<u>173,473</u>	<u>\$ 219,350</u>	<u>\$ (45,877)</u>
Receipts Over (Under) Expenditures	(10,081)	5,354		
Unencumbered Cash, Beginning	<u>57,802</u>	<u>47,721</u>		
Unencumbered Cash, Ending	<u>\$ 47,721</u>	<u>\$ 53,075</u>		

RUSSELL COUNTY, KANSAS
 AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-12

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Collections	\$ -	\$ 236,425	\$ 850,000	\$ (613,575)
Taxes	495,659	771,709	791,652	(19,943)
Interest	-	20	-	20
Reimbursement	2,275	1,066	-	1,066
Total Cash Receipts	497,934	1,009,220	1,641,652	(632,432)
Expenditures				
Personal Service	-	449,733	-	449,733
Contractual	451,936	179,404	1,675,530	(1,496,126)
Commodities	-	85,845	-	85,845
Capital Outlay	11,447	95,642	-	95,642
Transfer to Ambulance Spec. Equip	40,000	-	-	-
Total Expenditures	503,383	810,624	\$ 1,675,530	\$ (864,906)
Receipts Over (Under) Expenditures	(5,449)	198,596		
Unencumbered Cash, Beginning	33,877	28,428		
Unencumbered Cash, Ending	\$ 28,428	\$ 227,024		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY AMBULANCE SPECIAL EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-13

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Reimbursements	\$ -	\$ -
Transfer In	<u>40,000</u>	<u>-</u>
Total Cash Receipts	<u>\$ 40,000</u>	<u>\$ -</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	40,000	-
Unencumbered Cash, Beginning	<u>10,603</u>	<u>50,603</u>
Unencumbered Cash, Ending	<u><u>\$ 50,603</u></u>	<u><u>\$ 50,603</u></u>

RUSSELL COUNTY, KANSAS
 EMERGENCY TELEPHONE SERVICE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-14

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	<u>\$ 25,752</u>	<u>\$ 45,033</u>	<u>\$ 65,000</u>	<u>\$ (19,967)</u>
Expenditures				
Contractual	<u>34,750</u>	<u>34,770</u>	<u>\$ 71,400</u>	<u>\$ (36,630)</u>
Receipts Over (Under) Expenditures	(8,998)	10,263		
Unencumbered Cash, Beginning	<u>11,401</u>	<u>2,403</u>		
Unencumbered Cash, Ending	<u>\$ 2,403</u>	<u>\$ 12,666</u>		

RUSSELL COUNTY, KANSAS
 EMPLOYEE BENEFIT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-15

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	<u>\$ 1,906,409</u>	<u>\$ 2,406,518</u>	<u>\$ 2,113,700</u>	<u>\$ 292,818</u>
Total Cash Receipts	<u>1,906,409</u>	<u>2,406,518</u>	<u>\$ 2,113,700</u>	<u>\$ 292,818</u>
Expenditures				
Employee Benefits	<u>1,514,881</u>	<u>1,745,777</u>	<u>2,850,000</u>	<u>(1,104,223)</u>
Total Expenditures	<u>1,514,881</u>	<u>1,745,777</u>	<u>\$ 2,850,000</u>	<u>\$ (1,104,223)</u>
Receipts Over (Under) Expenditures	391,528	660,741		
Unencumbered Cash, Beginning	<u>1,316,229</u>	<u>1,707,757</u>		
Unencumbered Cash, Ending	<u>\$ 1,707,757</u>	<u>\$ 2,368,498</u>		

RUSSELL COUNTY, KANSAS
 AGRICULTURAL EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-16

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 149,215	\$ 159,959	\$ 160,000	\$ (41)
Expenditures				
Appropriations	149,215	159,959	\$ 160,000	\$ (41)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
 TOURISM AND CONVENTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-17

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	<u>\$ 89,499</u>	<u>\$ 52,167</u>	<u>\$ 120,000</u>	<u>\$ (67,833)</u>
Expenditures				
Appropriations	<u>89,499</u>	<u>52,167</u>	<u>\$ 120,000</u>	<u>\$ (67,833)</u>
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

RUSSELL COUNTY, KANSAS
 HISTORICAL SOCIETY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-18

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	<u>\$ 52,185</u>	<u>\$ 57,610</u>	<u>\$ 57,605</u>	<u>\$ 5</u>
Expenditures				
Appropriations	<u>52,185</u>	<u>57,428</u>	<u>\$ 57,605</u>	<u>\$ (177)</u>
Receipts Over (Under) Expenditures	-	182		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 182</u>		

RUSSELL COUNTY, KANSAS
 MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-19

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 49,231	\$ 48,863	\$ 48,726	\$ 137
Expenditures				
Contractual	(10,500)	-	10,000	(10,000)
Appropriations	59,731	48,863	38,726	10,137
Total Expenditures	49,231	48,863	\$ 48,726	\$ 137
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

NOTE: Budget variance is not a statute violation.

RUSSELL COUNTY, KANSAS
 DEVELOPMENTAL SERVICES FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-20

		2012		
	2011			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes	\$ 77,290	\$ 77,341	\$ 77,235	\$ 106
Expenditures				
Appropriations	77,290	77,341	\$ 77,235	\$ 106
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

NOTE: Budget variance is not a statute violation.

RUSSELL COUNTY, KANSAS
 ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-21

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	\$ 29,300	\$ 121,414	\$ 100,000	\$ 21,414
Interest	217	228	-	228
Reimbursements	25,020	25,000	-	25,000
Taxes	78,574	1	-	1
Total Cash Receipts	<u>133,111</u>	<u>146,643</u>	<u>\$ 100,000</u>	<u>\$ 46,643</u>
Expenditures				
Personal Services	90,307	96,748	80,000	16,748
Commodities	-	2,846	-	2,846
Contractual	24,609	24,637	45,000	(20,363)
Total Expenditures Subject to Budget	<u>114,916</u>	<u>124,231</u>	<u>125,000</u>	<u>(769)</u>
Expenditures Not Subject to Budget				
Reimbures Personal Service from CVB	<u>-</u>	<u>25,000</u>		
Total Expenditures	<u>114,916</u>	<u>149,231</u>		
Receipts Over (Under) Expenditures	18,195	(2,588)		
Unencumbered Cash, Beginning	<u>174,949</u>	<u>193,144</u>		
Unencumbered Cash, Ending	<u>\$ 193,144</u>	<u>\$ 190,556</u>		

RUSSELL COUNTY, KANSAS
 SERVICE FOR ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-22

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Interest	\$ 160	\$ 120	\$ 500	\$ (380)
Taxes	<u>101,998</u>	<u>114,016</u>	<u>115,210</u>	<u>(1,194)</u>
Total Cash Receipts	<u>102,158</u>	<u>114,136</u>	<u>\$ 115,710</u>	<u>\$ (1,574)</u>
Expenditures				
Appropriations	<u>101,018</u>	<u>114,446</u>	<u>\$ 131,704</u>	<u>\$ (17,258)</u>
Receipts Over (Under) Expenditures	1,140	(310)		
Unencumbered Cash, Beginning	<u>16,009</u>	<u>17,149</u>		
Unencumbered Cash, Ending	<u>\$ 17,149</u>	<u>\$ 16,839</u>		

RUSSELL COUNTY, KANSAS
 FREE FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-23

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 50,995	\$ 49,947	\$ 50,000	\$ (53)
Expenditures				
Appropriations	50,995	49,947	\$ 50,000	\$ (53)
Receipts Over (Under) Expenditures	(998)	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
 SHERIFF DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-24

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	\$ 15,750	\$ 2,250	\$ 150,000	\$ (147,750)
Reimbursement	1,500	370	-	370
Miscellaneous	42,809	-	-	-
Interest	456	144	2,500	(2,356)
Total Cash Receipts	<u>60,515</u>	<u>2,764</u>	<u>\$ 152,500</u>	<u>\$ (149,736)</u>
Expenditures				
Appropriations	<u>63,416</u>	<u>60,057</u>	<u>\$ 261,452</u>	<u>\$ (201,395)</u>
Receipts Over (Under) Expenditures	(2,901)	(57,293)		
Unencumbered Cash, Beginning	<u>131,451</u>	<u>128,550</u>		
Unencumbered Cash, Ending	<u>\$ 128,550</u>	<u>\$ 71,257</u>		

RUSSELL COUNTY, KANSAS
 SHERIFF CONCEALED CARRY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-25

		2012		Variance Over (Under)
	2011 Actual	Actual	Budget	
Cash Receipts				
Collections	\$ 1,072	\$ 1,333	\$ 1,500	\$ (167)
Expenditures				
Appropriations	-	-	\$ 7,048	\$ (7,048)
Receipts Over (Under) Expenditures	1,072	1,333		
Unencumbered Cash, Beginning	4,048	5,120		
Unencumbered Cash, Ending	\$ 5,120	\$ 6,453		

RUSSELL COUNTY, KANSAS
 SHERIFF OFFENDER REGISTRY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-26

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	\$ 1,020	\$ 1,020	\$ 1,200	\$ (180)
Expenditures				
Appropriations	325	-	\$ 4,204	\$ (4,204)
Receipts Over (Under) Expenditures	695	1,020		
Unencumbered Cash, Beginning	1,804	2,499		
Unencumbered Cash, Ending	\$ 2,499	\$ 3,519		

RUSSELL COUNTY, KANSAS
 GORHAM FIRE DISTRICT #1 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-27

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Taxes	\$ 35,602	\$ 34,119	\$ 73,781	\$ (39,662)
Intergovernmental Revenues	33,750	39,780	-	39,780
Reimbursements	15	18	-	18
Total Cash Receipts	<u>69,367</u>	<u>73,917</u>	<u>\$ 73,781</u>	<u>\$ 136</u>
Expenditures				
Personal Services	16,341	16,834	25,000	(8,166)
Contractual	17,119	24,835	24,000	835
Commodities	10,150	14,796	22,500	(7,704)
Transfer to Gorham Fire Sp. Equip Fund	36,625	37,000	20,000	17,000
Capital Outlay	<u>39,344</u>	<u>-</u>	<u>60,000</u>	<u>(60,000)</u>
Total Expenditures	<u>119,579</u>	<u>93,465</u>	<u>\$ 151,500</u>	<u>\$ (58,035)</u>
Receipts Over (Under) Expenditures	(50,212)	(19,548)		
Unencumbered Cash, Beginning	<u>108,330</u>	<u>58,118</u>		
Unencumbered Cash, Ending	<u>\$ 58,118</u>	<u>\$ 38,570</u>		

RUSSELL COUNTY, KANSAS
 GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

Schedule 2-28

For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Gorham Fire-General	\$ 36,625	\$ 37,000
Expenditures	<u>-</u>	<u>39,344</u>
Receipts Over Expenditures	36,625	(2,344)
Unencumbered Cash, Beginning	<u>16,625</u>	<u>53,250</u>
Unencumbered Cash, Ending	<u>\$ 53,250</u>	<u>\$ 50,906</u>

RUSSELL COUNTY, KANSAS
 LUCAS FIRE DISTRICT #2 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-29

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 42,766	\$ 43,349	\$ 58,158	\$ (14,809)
Intergovernmental Revenues	14,242	14,368	-	14,368
Reimbursements	7,255	-	-	-
Total Cash Receipts	<u>64,263</u>	<u>57,717</u>	<u>\$ 58,158</u>	<u>\$ (441)</u>
Expenditures				
Personal Services	20,096	29,505	26,000	3,505
Contractual	20,391	15,907	14,000	1,907
Commodities	12,118	11,900	15,000	(3,100)
Capital Outlay	-	-	10,000	(10,000)
Transfer to Lucas Fire Sp. Equip. Fund	10,000	8,000	8,000	-
Total Expenditures	<u>62,605</u>	<u>65,312</u>	<u>\$ 73,000</u>	<u>\$ (7,688)</u>
Receipts Over Expenditures	1,658	(7,595)		
Unencumbered Cash, Beginning	<u>13,741</u>	<u>15,399</u>		
Unencumbered Cash, Ending	<u>\$ 15,399</u>	<u>\$ 7,804</u>		

RUSSELL COUNTY, KANSAS
 LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-30

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Lucas Fire-General	<u>\$ 10,000</u>	<u>\$ 8,000</u>
Expenditures	<u>-</u>	<u>28,544</u>
Receipts Over Expenditures	10,000	(20,544)
Unencumbered Cash, Beginning	<u>64,546</u>	<u>74,546</u>
Unencumbered Cash, Ending	<u>\$ 74,546</u>	<u>\$ 54,002</u>

RUSSELL COUNTY, KANSAS
 WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-31

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 70,313	\$ 58,129	\$ 101,585	\$ (43,456)
Intergovernmental Revenues	44,650	41,253	-	41,253
Reimbursements	<u>2,327</u>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Total Cash Receipts	<u>117,290</u>	<u>109,882</u>	<u>\$ 101,585</u>	<u>\$ 8,297</u>
Expenditures				
Personal Services	25,724	37,850	40,000	(2,150)
Contractual	18,578	18,983	35,000	(16,017)
Commodities	10,140	17,609	45,000	(27,391)
Capital Outlay	-	-	55,000	(55,000)
Transfer to Waldo-Paradise Fire Sp. Equip. Fund	<u>48,750</u>	<u>48,500</u>	<u>20,000</u>	<u>28,500</u>
Total Expenditures	<u>103,192</u>	<u>122,942</u>	<u>\$ 195,000</u>	<u>\$ (72,058)</u>
Receipts Over (Under) Expenditures	14,098	(13,060)		
Unencumbered Cash, Beginning	<u>153,244</u>	<u>167,342</u>		
Unencumbered Cash, Ending	<u>\$ 167,342</u>	<u>\$ 154,282</u>		

RUSSELL COUNTY, KANSAS
 WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-32

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Waldo-Paradise General	\$ 48,750	\$ 48,500
Expenditures	<u>31,933</u>	<u>31,933</u>
Receipts Over (Under) Expenditures	16,817	16,567
Unencumbered Cash, Beginning	<u>54,803</u>	<u>71,620</u>
Unencumbered Cash, Ending	<u>\$ 71,620</u>	<u>\$ 88,187</u>

RUSSELL COUNTY, KANSAS
 DORRANCE FIRE DISTRICT #4 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-33

		2012		Variance
	2011 Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes	\$ 51,773	\$ 57,508	\$ 56,289	\$ 1,219
Total Cash Receipts	<u>51,773</u>	<u>57,508</u>	<u>\$ 56,289</u>	<u>\$ 1,219</u>
Expenditures				
Personal Services	15,461	18,552	25,000	(6,448)
Contractual	10,980	13,186	15,000	(1,814)
Commodities	4,225	27,419	15,000	12,419
Capital Outlay	-	-	25,000	(25,000)
Transfer to Dorrance Fire Sp. Equip. Fund	<u>20,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
Total Expenditures	<u>50,666</u>	<u>84,157</u>	<u>\$ 100,000</u>	<u>\$ (15,843)</u>
Receipts Over (Under) Expenditures	1,107	(26,649)		
Unencumbered Cash, Beginning	<u>60,520</u>	<u>61,627</u>		
Unencumbered Cash, Ending	<u>\$ 61,627</u>	<u>\$ 34,978</u>		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 NO FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-34

Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Taxes	\$ -	\$ -
Expenditures		
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>18</u>	<u>18</u>
Unencumbered Cash, Ending	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-35

Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Dorrance General	\$ 20,000	\$ 25,000
Expenditures		
Capital Outlay	<u>23,702</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,702)	25,000
Unencumbered Cash, Beginning	<u>166,995</u>	<u>163,293</u>
Unencumbered Cash, Ending	<u>\$ 163,293</u>	<u>\$ 188,293</u>

RUSSELL COUNTY, KANSAS
 RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-36

		2012		Variance
	2011	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Reimbursements	\$ -	\$ 3,128	\$ -	\$ 3,128
Taxes	93,305	103,691	108,014	(4,323)
Total Cash Receipts	93,305	106,819	\$ 108,014	\$ (1,195)
Expenditures				
Personal Services	24,456	26,006	35,000	(8,994)
Contractual	38,230	26,556	35,000	(8,444)
Commodities	16,532	33,158	35,000	(1,842)
Capital Outlay	36,070	2,400	53,000	(50,600)
Transfer Out to Spec. Equip.	42,500	44,500	20,000	24,500
Total Expenditures	157,788	132,620	\$ 178,000	\$ (45,380)
Receipts Over (Under) Expenditures	(64,483)	(25,801)		
Unencumbered Cash, Beginning	138,015	73,532		
Unencumbered Cash, Ending	\$ 73,532	\$ 47,731		

RUSSELL COUNTY, KANSAS
 RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-37

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer In	<u>\$ 42,500</u>	<u>\$ 44,500</u>
Expenditures		
Commodities	<u>170,500</u>	<u>39,380</u>
Receipts Over Expenditures	(128,000)	5,120
Unencumbered Cash, Beginning	<u>136,250</u>	<u>8,250</u>
Unencumbered Cash, Ending	<u><u>\$ 8,250</u></u>	<u><u>\$ 13,370</u></u>

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-38

Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Miscellaneous Receipts	\$ 84,921	\$ -
Transfer from Road and Bridge	<u>350,000</u>	<u>375,000</u>
 Total Cash Receipts	 <u>\$ 434,921</u>	 <u>\$ 375,000</u>
 Expenditures		
Commodities	<u>367,654</u>	<u>281,054</u>
 Receipts Over (Under) Expenditures	 67,267	 93,946
 Unencumbered Cash, Beginning	 <u>452,890</u>	 <u>520,157</u>
 Unencumbered Cash, Ending	 <u><u>\$ 520,157</u></u>	 <u><u>\$ 614,103</u></u>

RUSSELL COUNTY, KANSAS
 LANDFILL CLOSING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

Schedule 2-39

For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts	\$ 3,865	\$ 2,936
Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	3,865	2,936
Unencumbered Cash, Beginning	<u>386,502</u>	<u>390,367</u>
Unencumbered Cash, Ending	<u>\$ 390,367</u>	<u>\$ 393,303</u>

RUSSELL COUNTY, KANSAS
 HOSPITAL BOARD FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-40

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	<u>\$ 615,776</u>	<u>\$ 685,122</u>	<u>\$ 679,912</u>	<u>\$ 5,210</u>
Expenditures				
Appropriations	<u>615,776</u>	<u>681,793</u>	<u>\$ 679,732</u>	<u>\$ 2,061</u>
Receipts Over (Under) Expenditures	-	3,329		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 3,329</u>		

RUSSELL COUNTY, KANSAS
DISTRICT COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-41

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Court Costs	\$ 111,383	\$ 146,921
Prosecuting Attorney	2,014	1,899
Fines	82,391	85,917
State Fees	2,714	2,301
Law Library	6,299	6,130
Judgments and Restitutions	163,429	202,493
Bonds	91,087	115,023
Fees	<u>124,962</u>	<u>136,532</u>
Total Cash Receipts	<u>584,279</u>	<u>697,216</u>
Expenditures		
Court Costs	126,407	117,979
Prosecuting Attorney Training Fund	2,014	1,899
Fines	82,391	85,917
State Fees	2,714	2,301
Law Library	6,299	6,130
Judgments and Restitutions	164,340	257,732
Bonds	73,437	110,157
Fees	<u>109,911</u>	<u>122,458</u>
Total Expenditures	<u>567,513</u>	<u>704,573</u>
Receipts Over (Under) Expenditures	16,766	(7,357)
Unencumbered Cash, Beginning	<u>43,492</u>	<u>60,258</u>
Unencumbered Cash, Ending	<u>\$ 60,258</u>	<u>\$ 52,901</u>

RUSSELL COUNTY, KANSAS
 E-911 CELL PHONE TAX FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-42

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Collections	<u>\$ 14,931</u>	<u>\$ 4,357</u>	<u>\$ 27,500</u>	<u>\$ (23,143)</u>
Expenditures				
Appropriations	<u>19,162</u>	<u>24,091</u>	<u>\$ 73,406</u>	<u>\$ (49,315)</u>
Receipts Over (Under) Expenditures	(4,231)	(19,734)		
Unencumbered Cash, Beginning	<u>55,905</u>	<u>51,674</u>		
Unencumbered Cash, Ending	<u>\$ 51,674</u>	<u>\$ 31,940</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL STRAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-43

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	<u>\$ -</u>	<u>\$ 1,346</u>
Expenditures		
Commodities	<u>970</u>	<u>675</u>
Receipts Over (Under) Expenditures	(970)	671
Unencumbered Cash, Beginning	<u>970</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 671</u></u>

RUSSELL COUNTY, KANSAS
 RUSSELL COUNTY CONVENTION AND VISITORS BUREAU FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-44

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ 118,186	\$ 75,581
Interest	550	441
Reimbursements	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>118,736</u>	<u>76,022</u>
Expenditures		
Commodities	1,354	4,960
Contractual	<u>92,377</u>	<u>53,025</u>
Total Expenditures	<u>93,731</u>	<u>57,985</u>
Receipts Over Expenditures	25,005	18,037
Unencumbered Cash, Beginning	<u>106,052</u>	<u>131,057</u>
Unencumbered Cash, Ending	<u>\$ 131,057</u>	<u>\$ 149,094</u>

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-45

Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ 9,167	\$ 6,825
Total Cash Receipts	<u>9,167</u>	<u>6,825</u>
Expenditures		
Commodities	635	150
Contractual	<u>8,403</u>	<u>9,620</u>
Total Expenditures	<u>9,038</u>	<u>9,770</u>
Receipts Over Expenditures	129	(2,945)
Unencumbered Cash, Beginning	<u>3,306</u>	<u>3,435</u>
Unencumbered Cash, Ending	<u>\$ 3,435</u>	<u>\$ 490</u>

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-46

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from General	\$ 880,000	\$ 440,000
Sales Tax	<u>175,145</u>	<u>184,804</u>
Total Receipts	<u>1,055,145</u>	<u>624,804</u>
Expenditures	<u>382,739</u>	<u>448,725</u>
Receipts Over (Under) Expenditures	672,406	176,079
Unencumbered Cash, Beginning	<u>3,096,148</u>	<u>3,768,554</u>
Unencumbered Cash, Ending	<u><u>\$ 3,768,554</u></u>	<u><u>\$ 3,944,633</u></u>

RUSSELL COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-47

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ -	\$ -	\$ -	\$ -
Collections	-	-	420,065	(420,065)
Total Receipts	-	-	\$ 420,065	\$ (420,065)
Expenditures				
Bond and Interest	-	-	\$ 420,065	\$ (420,065)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	1,874	1,874		
Unencumbered Cash, Ending	\$ 1,874	\$ 1,874		

RUSSELL COUNTY, KANSAS
OIL AND GAS VALUATION DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-48

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
State Revenue	\$ -	\$ 564,182
Total Receipts	<u>-</u>	<u>564,182</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	564,182
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 564,182</u></u>

RUSSELL COUNTY, KANSAS
 SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 2-49

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Charges for Services	\$ 419,046	\$ 429,916	\$ 450,000	\$ (20,084)
Expenditures				
Contractual	179,234	215,651	400,000	(184,349)
Personal Services	56,137	60,581	-	60,581
Commodities	67,570	69,500	-	69,500
Reimburse Road and Bridge	80,223	135,692	147,750	(12,058)
Total Expenditures	383,164	481,424	\$ 547,750	\$ (66,326)
Receipts Over (Under) Expenditures	35,882	(51,508)		
Unencumbered Cash, Beginning	72,751	108,633		
Unencumbered Cash, Ending	\$ 108,633	\$ 57,125		

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	\$ 11,270,269	\$ 326,771	\$ 122,288	\$ 11,474,752
Advance Taxes	22,689	56,566	3,263	75,992
Escaped Taxes	261	-	-	261
Motor Vehicle Taxes	307,497	22,968	26,578	303,887
MV Rental Excise Taxes	-	778	40	738
Delinquent Personal Taxes	52,382	4,008	9,762	46,628
Real Estate Redemption	58,566	29,956	755	87,767
Protested Tax	160	-	-	160
Special City and County Highway	-	392,099	392,099	-
Mineral Production	-	178,978	178,978	-
Micro Loan Grant	54,660	302,977	306,393	51,244
Russell Co. Drug Seizure Fund	10,731	-	7,000	3,731
ABC State Tax/DEA Drug Fund	8,963	3	3,285	5,681
Total Distributable Funds	<u>11,786,178</u>	<u>1,315,104</u>	<u>1,050,441</u>	<u>12,050,841</u>
Total State Tax Funds	<u>-</u>	<u>173,676</u>	<u>173,676</u>	<u>-</u>
Subdivision Funds:				
School Districts	-	5,050,272	5,050,272	-
Cities	-	2,153,628	2,153,628	-
Townships	-	1,541,158	1,541,158	-
Cemetery Districts	1	22,654	22,654	1
Water Shed Districts	-	168	168	-
Osborne Fire District	-	12,517	12,517	-
Central Kansas Library	-	134,043	134,043	-
Motor Vehicle Licenses	68,689	520,520	524,374	64,835
Prosecuting Attorney Training	1,595	1,898	776	2,717
Total Subdivision Funds	<u>70,285</u>	<u>9,436,858</u>	<u>9,439,590</u>	<u>67,553</u>
Total Payroll Clearing	<u>276,410</u>	<u>2,661,393</u>	<u>2,667,920</u>	<u>269,883</u>
Total Agency Funds	<u>\$ 12,132,873</u>	<u>\$ 13,587,031</u>	<u>\$ 13,331,627</u>	<u>\$ 12,388,277</u>

RUSSELL COUNTY, KANSAS
EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 4-1

		2012		Variance
	2011			Over
	Actual	Actual	Budget	(Under)
Cash Receipts				
Taxes	\$ 145,746	\$ 157,529	\$ 160,000	\$ (2,471)
Salaries Reimbursed	37,752	38,688	37,536	1,152
Education Services and Supplies	10,377	8,185	20,000	(11,815)
Interest Earned	150	113	-	113
Capital Outlay	-	-	20,000	(20,000)
Miscellaneous	736	-	-	-
Total Cash Receipts	<u>194,761</u>	<u>204,515</u>	<u>\$ 237,536</u>	<u>\$ (33,021)</u>
Expenditures				
Salaries and Wages	138,396	144,680	144,000	680
Payroll Taxes	28,486	30,221	35,600	(5,379)
Travel	2,007	2,352	5,000	(2,648)
Telephone	601	844	1,000	(156)
Office Supplies and Postage	2,061	2,195	3,000	(805)
Subsistence	1,520	700	2,000	(1,300)
Treasurer's Bond	3,926	4,089	4,500	(411)
Equipment	2,237	1,203	29,000	(27,797)
Miscellaneous	4,907	2,868	4,500	(1,632)
Capital Outlay	-	-	20,000	(20,000)
Educational Services	8,051	6,914	20,000	(13,086)
Total Expenditures	<u>192,192</u>	<u>196,066</u>	<u>\$ 268,600</u>	<u>\$ (72,534)</u>
Receipts Over (Under) Expenditures	2,569	8,449		
Unencumbered Cash, Beginning	<u>42,837</u>	<u>45,406</u>		
Unencumbered Cash, Ending	<u>\$ 45,406</u>	<u>\$ 53,855</u>		

RUSSELL COUNTY, KANSAS
 LAW LIBRARY
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 4-2

	<u>2011</u>	<u>2012</u>
Cash Receipts		
District Court	\$ 6,276	\$ 6,125
Dues & Refunds	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>6,276</u>	<u>6,125</u>
Expenditures		
Supplies	<u>-</u>	<u>317</u>
Receipts (Under) Expenditures	6,276	5,808
Unencumbered Cash, Beginning	<u>9,752</u>	<u>16,028</u>
Unencumbered Cash, Ending	<u>\$ 16,028</u>	<u>\$ 21,836</u>

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 4-3

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
County Appropriations	\$ 49,365	\$ 49,194
Entertainment, Concessions and Booth Rentals	8,320	2,925
Livestock Sale Proceeds	63,846	73,400
Open Class	625	-
Interest	89	76
Miscellaneous Income	<u>14,730</u>	<u>13,569</u>
Total Cash Receipts	<u>136,975</u>	<u>139,164</u>
Expenditures		
Entertainment	31,424	32,249
Premiums	4,961	6,586
Ribbons, Awards and Judges	4,103	4,915
Livestock Sale Cost	62,458	70,421
Advertising	4,445	5,870
Miscellaneous Fair Expense	865	531
Equipment Rental	2,100	4,240
Administrative Expenses	6,154	4,289
Repairs and Maintenance	631	-
Contract Labor	<u>2,339</u>	<u>2,400</u>
Total Expenditures	<u>119,480</u>	<u>131,501</u>
Receipts Over (Under) Expenditures	17,495	7,663
Unencumbered Cash, Beginning	<u>29,567</u>	<u>47,062</u>
Unencumbered Cash, Ending	<u>\$ 47,062</u>	<u>\$ 54,725</u>

RUSSELL COUNTY, KANSAS
BAIL BOND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 4-4

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Refunds	<u>\$ -</u>	<u>\$ -</u>
Expenditures and Transfers		
Refunds	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>8,510</u>	<u>8,510</u>
Unencumbered Cash, Ending	<u><u>\$ 8,510</u></u>	<u><u>\$ 8,510</u></u>